

[illegible]

7/Doc. 28.

Case No. 5:15-CV-00698
Gwin, J.

judgment is “analogous to a jury verdict” and thus not subject to withholding.^{8/} Defendants have responded, pointing out that under Supreme Court precedent, “a judgment or settlement arising from a claim under the Age Discrimination in Employment Act is taxable income.”^{9/} Moreover, Defendants highlight that in earlier communications between counsel, Plaintiff’s attorney indicated that the judgment would be apportioned between back-pay (reported on a W-2), non-economic losses (reported on a 1099-MISC), and fees and expenses (reported on a 1099-MISC).^{10/}

The Court agrees with Defendants. Defendants correctly understood the judgment to include taxable income, and reasonably withheld from the second settlement check delivered to Plaintiff. Plaintiff’s objection to Defendants’ satisfaction of judgment is **DENIED**.

IT IS SO ORDERED

Dated: December 3, 2015

s/ James S. Gwin
JAMES S. GWIN
UNITED STATES DISTRICT JUDGE

^{8/}*Id.*

^{9/}Doc. [29](#).

^{10/}*Id.*